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ANNUAL REPORTS

SHARON
NEW HAMPSHIRE

1981

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Annual Reports

of the town of

SHARON

New Hampshire

for the year ending

December 31, 1981

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CONCORD, N. H.

TOWN OFFICERS

Elected

MODERATOR

John Milton Street	924-6662	Term expires 1982

SELECTMEN

Velma A. Perkins	924-4547	Term expires 1982
John von Adler	924-7520	Term expires 1983
George W. Walsh	924-6027	
Term expires 1984		

TOWN CLERK

Jamie Pipher	924-3419	Term expires 1982

TREASURER

Pearl Y. Stevens	924-6909	Term expires 1982

COLLECTOR OF TAXES

Sara Little	924-7897	Term expires 1982

HIGHWAY AGENT

Walter B. Somero	924-6009	Term expires 1982

TRUSTEE OF THE TRUST FUNDS

Astrid von Adler	924-7520	Term expires 1982

SUPERVISORS OF THE CHECK LIST

Barbara Wilson	924-6950	Term expires 1982
Sheron S. Derby	924-3641	Term expires 1984
Carl B. Day	924-7366	Term expires 1986

BOARD OF ADJUSTMENT

George Allen	924-6458	Term expires 1986
Lloyd P. Young	924-6933	Term expires 1982
Kevin Pipher	924-3419	Term expires 1983
Theodor W. Keene	924-3233	Term expires 1984
Charles W. Guptill III	924-3550	Term expires 1985

SCHOOL BOARD REPRESENTATIVE

Julie Peyton	924-3472	Term expires 1984

Appointed

PLANNING BOARD

Dr. Robert E Wellwood	924-3207	Term expires 1982
Sheron S. Derby	924-3641	Term expires 1983
Michael Young	924-6294	Term expires 1984
Dave Blanchette	924-3656	Term expires 1985
John von Adler	924-7520	Ex Officio

BUILDING INSPECTOR

Robert A. Young	924-6648

HEALTH OFFICER

Dr. Robert E. Wellwood	924-3207

FOREST FIRE WARDEN

Charles W. Guptill III	924-3550

DEPUTY WARDENS

Robert A. Young	924-6648
Wallace B. Newton	924-6913
Norman E. Marion	924-6622
A. Lester Stevens	924-6009

CIVIL DEFENSE DIRECTOR

John von Adler	924-7520

TOWN WARRANT

Sharon, New Hampshire

To the inhabitants of the town of Sharon, New Hampshire in the county of Hillsborough in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday the 9th day of March 1982 between the hours of 2 p.m. and 7 of the evening to act on the following subjects:

Article 1: To choose all necessary Town Officers for the ensuing year specifically: Moderator, 1 year; Town Clerk, 1 year; Selectman, 3 years; Treasurer, 1 year; Collector of Taxes, 1 year; Highway Agent, 1 year; Trustee of Trust Funds, 1 year; Board of Adjustment, 5 years; and Supervisor of Check List, 6 years.

You are further notified to meet at the same place on the same day beginning at 7:30 in the evening to act on the following affairs:

Article 2: To see if the town will vote to raise and appropriate the amounts which shall be paid to the Town Officers for their services, or take any action thereto:

Compensation Schedule

Selectmen	$350.00 per year
Town Clerk	200.00 per year plus $1.00/registered Auto
Collector of Taxes	200.00 per year plus 20 cents/resident tax collected
Treasurer	200.00 per year
Trustee of Trust Funds	25.00 per year
Moderator	25.00 per session
Supervisors of the Checklist	3.50 per hour

Article 3: To see if the town will vote to raise and appropriate the sum of $1,700.00 for Town Office Expenses, or take any action relative thereto.

Article 4: To see if the Town will vote to have the annual Audit made by the Department of Revenue Administration Municipal Services Division personnel and to raise and appropriate the sum of $1,700.00 to cover the expense of said Audit, or take any action relative thereto.

Article 5: To raise and appropriate the following sums of money for the purposes specified or take any action relative thereto:

Election and Registration	$250.00
Legal Expense	150.00
Dog Damage	50.00
Ambulance	909.00
Fire Protection	1,697.00
Town Hall Expenses	200.00
Street Lights	175.00
Interest on Temporary Loans	2,000.00
Appraisal	500.00
Tax map update	50.00
Planning and Zoning	1,200.00

Article 6: To see if the Town will vote to raise and appropriate the sum of $50.00 for the Monadnock Region Association, or take any action relative thereto.

Article 7: To see if the Town will vote to raise and appropriate the sum of $504.16 for the Monadnock Community Visiting Nurse Association or take any action relative thereto.

Article 8: To see if the Town will vote to raise and appropriate the sum of $93.00 for the Monadnock Family and Mental Health Services, or take any action relative thereto.

Article 9: To see what sum the Town will authorize the Selectmen to borrow in anticipation of Taxes.

Article 10: To see if the Town will authorize the Selectmen to withdraw from the William Leroy Young Trust Fund the sum of $150.00 from interest accrued for the maintenance of the Brick Schoolhouse or take any action relative thereto.

Article 11: To see if the Town will vote to accept and appropriate the sum of $2,304.20 which is restricted to the maintenance of Class V Highways, or take any action relative thereto.

Article 12: To see if the Town will vote to raise and appropriate the sum of $4,500.00 for the oiling of Town Roads as needed, or take any action relative thereto.

Article 13: To see if the Town will vote to raise and appropriate the sum of $3,000.00 for Summer Maintenance of Town Roads and the sum of $4,500.00 for Winter Maintenance, or take any action relative thereto.

Article 14: To see if the Town will vote to raise and appropriate the sum of $259.99 provided the State of New Hampshire appropriates and provides the sum of $1,733.28 for the construction of Class IV and V Highways, or take any action relative thereto.

Article 15: To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against Budget appropriations in the amounts indicated and further authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or take any action relative thereto:

Fire Protection	$572.00

Article 16: To see if the Town will vote to raise and appropriate a sum not to exceed $2,540.00 for the contract removal and disposal of rubbish, or take any action relative thereto.

Article 17: To see if the Town will vote to raise and appropriate the sum of $200.00 to be placed in the Capital Reserve Fund for the purpose of future reappraisal of the Town or take any action relative thereto.

Article 18: To see if the Town will vote to rescind use of the non-partisan ballot system, or take any action relative thereto.

Article 19: To see if the Town will vote to raise and appropriate the sum of $700.00 for the maintenance of Town Cemeteries, or take any action relative thereto.

Article 20: To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town any gifts or legacies to the Town, or take any action relative thereto.

Article 21: To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 5th day of February, 1982.

Selectmen of Sharon

Velma A. Perkins John von Adler George W. Walsh

BUDGET OF THE TOWN OF SHARON, N.H.

Purposes of Appropriation	Appropriations 1981 (1981-82)	Actual Expenditures 1981 (1981-82)	Appropriations Ensuing Fiscal Year 1982 (1982-83)
General Government			
Town Officers Salary	1,700.00	1,700.00	1,700.00
Town Officers Expenses	1,700.00	1,292.05	1,700.00
Election and Registration Expenses	250.00	342.75	250.00
Cemeteries	900.00	643.50	700.00
General Government Buildings	200.00	472.05	200.00
Reappraisal of Property	200.00	402.20	500.00
Planning and Zoning	400.00	238.68	1,200.00
Legal Expenses	150.00	—	150.00
Advertising and Regional Association	50.00	50.00	50.00
Audit	1,200.00	1,427.80	1,700.00
Re-evaluation	200.00	200.00	200.00
Tax Map Update	50.00	50.00	50.00
Public Safety			
Fire Department	2,314.00	2,314.00	1,671.00
Civil Defense	—	—	200.00
Highways, Streets & Bridges			
Town Road Aid	261.27	261.27	259.99
Street Lighting	150.00	150.64	175.00
Winter Maintenance	3,500.00	4,215.23	4,500.00
Summer Maintenance	3,000.00	3,245.34	3,000.00
Oiling of Roads	3,500.00	—	4,500.00
Sanitation			
Solid Waste Disposal	6,500.00	4,445.00	2,540.00
Health			
VNA	515.12	515.12	504.16
Hospitals and Ambulances	358.00	358.00	909.00
Animal Control	50.00	83.50	50.00
Vital Statistics	—	—	—
MFMHS	93.00	93.00	93.00
Culture and Recreation			
Parks and Recreation (Weed & Thin)	—	—	300.00
Debt Service			
Interest Expense — Tax Anticipation Notes	750.00	1,502.27	2,000.00
Miscellaneous			
Insurance	880.00	846.40	1,200.00
Total Appropriations	28,871.39	24,848.80	30,302.75
Less: Amount of Estimated Revenues, Exclusive of Taxes			$20,473.13
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			$9,829.62

BUDGET OF THE TOWN OF SHARON, N.H.

Sources of Revenue	Estimated Revenue 1981 (1981-82)	Actual Revenue 1981 (1981-82)	Estimated Revenue 1982 (1982-83)
Taxes			
Resident Taxes	1,000.00	870.00	1,000.00
National Bank Stock Taxes	25.00	23.50	25.00
Yield Taxes	1,200.00	2,950.44	500.00
Intergovernmental Revenues			
Meals and Rooms Tax	1,000.00	824.15	1,000.00
Interest and Dividends Tax	3,500.00	3,774.15	3,500.00
Highway Subsidy	2,869.00	2,869.00	3,923.66
Town Road Aid	1,741.00	1,741.00	1,993.27
Class V Highway Maintenance (Duncan)	1,753.00	1,753.00	2,304.20
Reimb. a/c State-Federal Forest Land	105.00	115.87	105.00
Other Reimbursements	1,500.00	2,316.68	1,500.00
Licenses and Permits			
Motor Vehicle Permit Fees	3,500.00	4,214.00	3,500.00
Dog Licenses	175.00	156.00	175.00
Business Licenses, Permits and Filing Fees	25.00	110.00	25.00
Charges for Services			
Income from Departments	50.00	4.00	50.00
Miscellaneous Revenues			
Interest on Deposits	300.00	92.45	300.00
Other Financing Sources			
Revenue Sharing Fund	1,000.00	2,500.00	572.00
Total Revenues and Credits	19,743.00	24,313.74	20,473.13

REPORT OF THE SELECTMEN

The year 1981 has passed and left an indelible mark on all the towns in our area. Economic factors, changes in Laws applicable to Planning and Zoning as well as Solid Waste Management emphasize the need more than before for planning the most appropriate and efficient use of our resources and Tax Dollars.

The Planning Board is well into the effort of producing a Master Plan for the Town, and will soon be asking for Citizen involvement in the process. The Board of Selectmen too are involved in long-range planning and seek the help of the town. Our efforts, while separate from the Planning Board, are interrelated: A Master Management Plan for the Town Forest; A Look at the future needs of the Administration and Management areas; A Capital Equipment and Construction Forecast; and Funding Criteria for the Town's Future are only a few of the areas concerned. If you have knowledge, experience, or merely honest concern and wish to assist in these and other efforts, please contact a member of the board.

The Sales/Assessment ratio for the town has been set at 68% this year. This means that a piece of property assessed at $1,000.00 is really closer to $1,680.00 in market value. It also means that the Town is getting closer to that time when we will be required by law to perform another Revaluation. While that time is still a bit off, we should be thinking of the means to accomplish this in a cost-effective manner. Even with the use of the State Appraisal Division Personnel, our "Fund" will be merely a drop in the proverbial bucket when the time for payment arrives.

For the Board,
John von Adler

TOWN CLERK'S REPORT

I have the following report for the calendar year 1981.

VITAL STATISTICS

Births
None

Deaths

Martha B. Shapley	January 25, 1981
John F. Von Adler	March 13, 1981

Marriages

Margaret A. Ricker	June 6, 1981
Erazin V. Kohak	May, 1981
Sheree L. Dukes	May, 1981
Patricia A. Guptill	October 3, 1981

MOTOR VEHICLES REGISTRATIONS

156 Transactions (new, renewal, or transfer)	$4,154.50

DOG LICENSES

25 Tags	$125.50
1 Kennel Permit	25.00

Respectfully submitted,
Jamie Pipher
Town Clerk

TOWN OF SHARON, NEW HAMPSHIRE

Treasurer's Report — 1981

Cash on Hand 1/1/81 (First National Bank)		$23,776.55
Savings Account	$10,154.47	
Checking Account	13,622.08	
Total		$23,776.55
Receipts:		
Property Tax	89,317.67	
Resident Tax and Penalties	940.00	
National Bank Stock Tax	23.50	
Yield Tax	2,986.18	
Interest	404.27	
Tax Sale Redemptions	4,102.16	
State of New Hampshire	14,204.41	
Revenue Sharing	1,000.00	
Dog Licenses	156.50	
Permits & Fees	110.00	
Interest on Deposits	92.45	
Income from Departments	4.00	
Motor Vehicle Permits	4,214.00	
Building Inspection	5.00	
Temporary Loans	42,000.00	
Refunds	231.08	
Total Deposits — 1981		$159,791.22
Total deposits plus cash on hand 1/1/81		$183,567.77
Less Selectmen's Orders Paid		137,109.24
Cash on Hand 12/31/81		$46,458.53
Savings Account	246.92	
Checking Account	46,211.61	
		$46,458.53

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1981 (June 30, 1982)
TOWN OF SHARON, N.H.

-DR.-

			Levies Of:
Uncollected Taxes — Beginning of Fiscal Year	**1981**	**1980**	**Prior**
Property Taxes		$11,886.53	—
Resident Taxes		130.00	—
Yield Taxes		172.70	581.47
Taxes Committed to Collector:			
Property Taxes	$97,504.23		
Resident Taxes	1,100.00		
National Bank Stock Taxes	23.50		
Yield Taxes	1,666.46		
Added Taxes:			
Resident Taxes	20.00		
Overpayments:			
a/c Property Taxes	474.89		
Interest Collected on Delinquent Property Taxes:		396.66	
Penalties Collected on Resident Taxes	8.00	5.00	
Interest Collected on Delinquent Yield Taxes		1.37	
TOTAL DEBITS	$100,797.08	$12,592.44	$581.47

-CR.-

Remittances to Treasurer During Fiscal Year			
Property Taxes	$91,471.53	$11,886.53	
Resident Taxes	890.00	60.00	
Yield Taxes	1,431.74	35.74	
Interest Collected During Year		398.03	
Penalties on Resident Taxes	8.00	5.00	
National Bank Stock Tax	23.50		
Abatements Made During Year:			
Property Taxes	830.24		
Resident Taxes	20.00		
Uncollected Taxes — End of Fiscal Year: (As Per Collector's List)			
Property Taxes	5,687.35		
Resident Taxes	200.00	70.00	
Yield Taxes	234.72	136.96	581.47
TOTAL CREDITS	$100,797.08	$12,592.44	$581.47

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1981 (June 30, 1982)
TOWN OF SHARON, N.H.

-DR.-

	Tax Sales on Account of Levies Of		
	1980	**1979**	**1978**
Balance of Unredeemed Taxes — Beginning Fiscal Year*	—	$2,186.02	$2,199.20
Taxes Sold to Town During Current Fiscal Year**	$1,182.83		
Interest Collected After Sale	17.27	216.44	372.08
Redemption Costs	—	2.00	2.00
TOTAL DEBITS	$1,200.10	$2,404.46	$2,573.28

-CR.-

Remittances to Treasurer During Year			
Redemptions	$598.95	$1,709.56	$1,691.24
Interest & Costs After Sale	17.27	218.44	374.08
Unredeemed Taxes — End of Fiscal Year	583.88	476.46	507.96
TOTAL CREDITS	$1,200.10	$2,404.46	$2,573.28

*These sums represent the total of Unredeemed Taxes, as of January 1, 1982 from Tax Sales held in **Previous** Fiscal Years.

**Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

UNCOLLECTED TAXES AS OF DECEMBER 31, 1981

1979 Yield		
R&R Lumber	$480.07	
Newport Lumber	101.40	
		581.47
1980 Yield		
Smith, Wm.	.62	
Murphy, David	136.34	
		136.96
1980 Resident	$10.00 each	
Hulbert, Susan		
Poole, Louise		
Robinson, Daniel		
Robinson, Judith		
Tarrant, Scott		
Tarrant, Connie		
Vanni, Peter		
		130.00
1981 Property		
Beatty, Frederika	542.33	
Bryant, Patricia	527.67	
Firth, Robert	873.30	
Franklin, John & Anne	490.18	
Geddis, Katherine	562.73	
Hayes, Ann Miller	802.58	
	6.15	
Hobbs, Paul & Marjorie	660.10	
Hollingsworth, Schuyler	61.50	
Persons Unknown	12.30	
Rehling, Floyd	229.52	
Sawyer, Clifton	310.58	
Sheinkman, Samuel & Florence	559.65	
Wallis, S.R. & S.B.	43.83	
		5,682.42
1981 Yield		
Buck, Charles	2.61	
Burgoine, David	47.34	
Miner, T.C. & Sons	184.77	
		234.72

1981 Resident	$10.00 each
Atzenbeck, Linda A.	
Blanchette, David A.	
Blanchette, Jo Ann	
Blanchette, Mike S.	
Carpenter, Pamela	
Carpenter, Randy	
Eagleson, Hope C.	
Means, Douglas	
McCarthy, Joanna L.	
Pearne, John	
Pearne, Susan	
Pipher, Jamie	
Pipher, Kevin	
Poole, Louise	
Tseng, Hsien-Chi	
Vanni, Peter	
Weichel, Bertha	
Weichel, Tess	
Weichel, William	
Wiljanen, William	
	$200.00

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1981, on account of the tax levies of 1979, 1980 and 1981 is correct to the best of my knowledge and belief.

Sara Little
Tax Collector

SUMMARY INVENTORY OF VALUATION
Town of Sharon in Hillsborough County

Land — Improved and Unimproved	$2,025,521
Buildings — except public utilities	2,586,930
Public Utilities — Electric	65,705
Total Valuation Before Exemptions Allowed	$4,678,156
Net Valuation on which the tax rate is computed	$4,678,156
Utility Summary	
PSNH	65,705
Total	65,705
Number of Inventories Distributed in 1981	180

CURRENT USE REPORT

Total number of Property Owners who were granted Current Use Exemptions in 1981 — 37

Total Number of Acres Exempted under Current Use in 1981 — 5,155

	No. of Owners	No. of Acres
Farm Land	0	0
Forest Land		
A. White Pine Types	32	3,088
B. Hardwood Types	4	774
C. Spruce-Fir	2	113
Wild Land — Nat. Pres.	2	90
A. Unproductive	1	49
B. Productive	17	602
Recreation Land	0	0
Wetland	10	439
Flood Plain	0	0
Discretionary Easement	0	0

Total Assessed Value of Land Under Current Use — $168,360

TRANSMITTAL AND COMMENTARY LETTER

We have examined the financial statements of the various funds and account groups of the Town of Sharon for the year ended December 31, 1981 and have issued our report thereon, dated February 22, 1982. As part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of this evaluation is to establish a basis for reliance when determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. Our study and evaluation disclosed no weaknesses that we consider to be material. However, we offer the following comments to assist the Town in improving their financial operations.

Inter-Fund Transactions

The 1981 and 1980 Town Meetings authorized withdrawals of $150 from the William Leroy Young Trust Fund. At year-end these transactions had not taken place. As the Town maintains its books on a cash basis of accounting (although reporting is on the accrual or modified accrual basis) we recommend that inter-fund transfers be completed by year-end.

Town Forest Fund

The Town Forest Fund was transferred to the Trustees of Trust Funds as an expendable trust in 1980. We recommend that the Town determine how this fund should be used at its next annual meeting.

Federal Information Returns

Federal law requires that any person, partnership, or unincorporated business providing a service to the District that is paid more than $600 per calendar year must have an information return filed with the Internal Revenue Service. We did not find evidence that this had been done.

Publication Requirement

The provisions of R.S.A. 71-A:1 require that only this letter be published in the next annual report of the Town.

We recommend that you also publish the accompanying financial statements, footnote disclosures and auditor's opinion in their entirety in your next report. If you decide to publish the accompanying financial statements, you must include both footnote disclosures and our auditor's opinion as part of the Town Report. In addition, the auditor's report may not be published without the accompanying financial statements and footnotes.

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE
ADMINISTRATION

REPORT OF THE HIGHWAY AGENT

The Town Highway Department was very fortunate to end the '81 winter season with a balance of $759. However, with all the snow, ice and cold weather; the rise of prices in equipment here, and materials, our winter highway budget for '82 will need to be increased to $4,500. Our subsidy money will help us here.

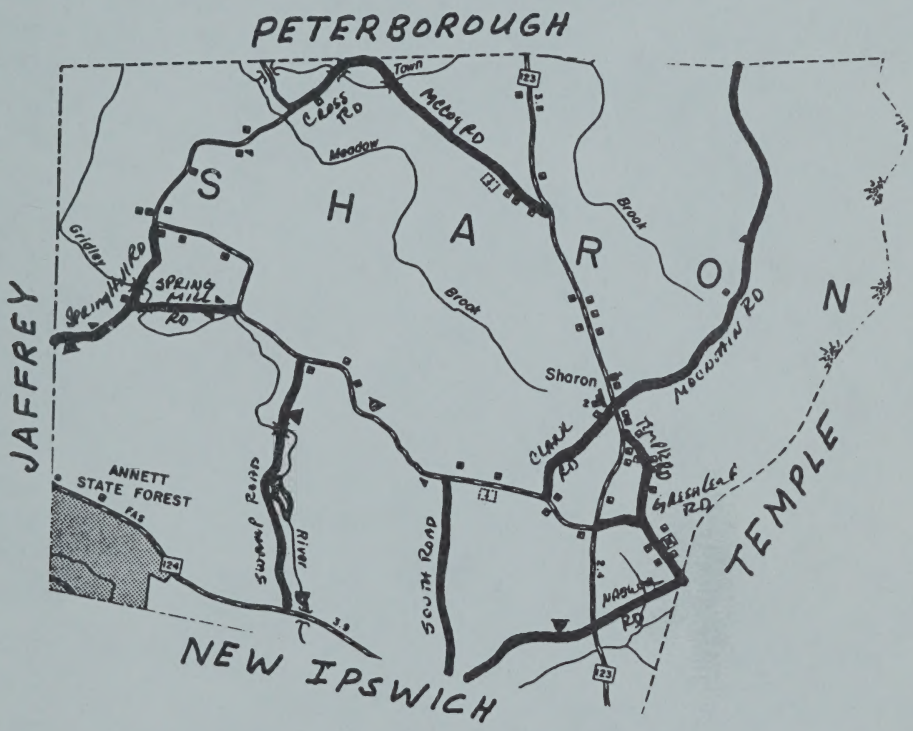
All the dirt roads were graded, raked and rolled during the summer.

Culverts were installed on South Rd. (1) and Swamp Rd. (2).

Some dead trees and overhanging limbs were cut on Mountain Rd. More work is needed here.

Ditching and shoulder work was done on Nashua Rd. The approach to Rte. 123 was improved with a hot top surface.

The TRA work on Nashua Rd., towards Wilder Village, will continue under State supervision. Hopefully, we will be able to surface part of this road this year.



The roads in Sharon are maintained under two separate jurisdictions: State of New Hampshire Highway Department and the Town of Sharon. The solid-marked roads are Town responsibility, and all others are the State. If you have questions relative to the State-Maintained roads, call 352-2302. For Town-maintained roads the Road Agent or Selectmen are available to assist you.

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